



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

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June 20, 2003

TO: All Agencies

FROM: Marty Brown 
Director

SUBJECT: PUBLIC FUNDS EXEMPT FROM ALLOTMENT (RCW 43.88.110(11))

Under authority granted in the state's Budget, Accounting and Reporting Act, the director of the Office of Financial Management may exempt certain funds from allotment controls.

The public funds on the attached list do not require allotment in the 2003-05 Biennium. These fund exemptions have been grouped into three categories: (1) funds exempt from all allotments; (2) funds exempt from expenditure and revenue allotments only; and (3) funds exempt from cash allotments only.

All other public funds used by an agency, including funds outside the treasury, are to be included in the agency allotment submittal.

If you have any questions, please contact your assigned OFM budget analyst.

Attachment

cc: Senator Dino Rossi, Chair Senate Ways and Means Committee
Representative Helen Sommers, Chair, House Appropriations Committee
Representative Edward Murray, Chair, House Transportation Committee
Senator Jim Horn, Chair, Senate Highways and Transportation Committee

2003-05 ALLOTMENT EXEMPTIONS

A. The following Funds/Accounts are exempt from expenditure, revenue, and cash allotments.

Account Code	Account Name
01P	Suspense Account
01R	Undistributed Receipts Account
01T	Local Leasehold Excise Tax Account
07B	Organ and Tissue Donation Awareness Account
07K	Special License Plant Applicant Trust Account
034	Local Sales & Use Tax Account
035	State Payroll Revolving Account
076	Treasury Income Account
129	Federal Interest Payment Account
143	Institutions of Higher Education-Federal Appropriation Account
145	Institutions of Higher Education-Grants/Contracts Account
147	Institutions of Higher Education-Plant Account
148	Institutions of Higher Education-Dedicated Local Account
149	Institutions of Higher Education-Operating Fees Account
165	Salary Reduction Account
241	COP Construction Account
252	Higher Education Non-Proprietary Local Capital
401	Correctional Industries Account
403	Self-insurance Revolving Account
409	Investment Income Account
411	Natural Resources Equipment Account
416	Surplus/Donated Food Commodity Revolving Account
432	King Street Railroad Station Facility Account.
440	Institutions of Higher Education-Stores Account
448	Institutions of Higher Education-printing Account
449	COP/Other Financing Account – Local
450	Institutions of Higher Education-Other Facilities Account
460	Institutions of Higher Education-motor Pool Account
477	Lottery Investment Account
482	Dairy/Forage Facility Revolving
505	University of Washington-University Hospital Account
508	Miscellaneous Enterprise Activities
512	Institutional Stores Account
522	Institutions of Higher Education-Associated Students
523	Public Funds Investment Account
524	Institutions of Higher Education-bookstore Account
525	State Employee Combined Fund Drive
526	Veterans' Memorial Account
527	Administrator for Intestate Estates
528	Institutions of Higher Education-Parking Account
534	Wash Graduate Fellowship Trust Fund

Account Code	Account Name
538	Mobile Home Park Purchase Account
539	Telephone Assistance Fund
547	Liability Account
569	Institutions of Higher Education-Food Services Account
570	Institutions of Higher Education-Other Enterprises Account
573	Institutions of Higher Education-Housing & Food Account
575	Vocational Education Revolving Account-Corrections
601	Agricultural Permanent Account
603	Millersylvania Park Trust Account
604	Normal School Permanent Account
605	Permanent Common School Fund
606	Scientific Permanent Account
607	State University Permanent Account
610	Accident Reserve Account
614	Volunteer Firefighters' and Reserve Officers' Relief and Pension Principal Account
615	Washington State Patrol Retirement Fund
616	Judges' Retirement Account
617	David Account
620	Unemployment Compensation Fund
622	Unemployment Compensation Federal Employment Benefit Payment
631	Public Employees' Retirement Plan I
632	Teachers' Retirement Plan I Account
633	School Employee Combined Plan 2 & 3
636	Foster Care Trust Account
641	Public Employees' Retirement Plan II
642	Teachers' Combined Plan II & III
644	Community Services Revolving Account
649	Discrete Component Units Processing
651	Institutional Residents' Deposit
653	Washington Distinguished Professorship Trust Fund
660	Natural Resources Deposit Fund
687	Rural Rehabilitation Account
688	Fed Local Rail Service Assistance
715	Agency Payroll Revolving Fund
720	Agency Vendor Payment Revolving Fund
722	Deferred Compensation Principal
723	DSHS Court Payment Suspense Account
728	Mobile Home Affairs Account
729	Judicial Retirement Principal Account
730	Public Employee/Retiree Ins Reserve
731	Child Care Facility Revolving Account
732	Nursing Home Civil Penalties Account
733	Capitol Campus Reserve Account
734	Centennial Document Preservation/Modern
737	High Occupancy Vehicle Account
738	DSHS Trust Account

Account Code	Account Name
739	Certificate of Participation and Other Financing
741	Warren G. Magnuson Institute Trust Fund
742	American Indian Endow Scholarship Trust Fund
743	College Faculty Awards Trust Fund
749	Governor's ICSEW Account
750	Rural Health Access Account
752	Institutional Clearing/transmittal
753	DSHS Child Support Service Account
755	Community Services Office Administrator
757	Maritime Historic Restore/Preserve
767	Forest Utility Bond Redemption Clear-Office of the State Treasurer
768	Local Real Estate Excise Tax Account
773	Prof Student Exchange Program Trust
774	UW License Plate Account
775	Seized Contraband Account
776	WSU License Plate Account
777	Prostitution Prevent/Intervention
778	WWU License Plate Account
779	EWU License Plate Account
782	International Exchange Trust Account
783	CWU License Plate Account
784	Miscellaneous Transportation Programs Account
786	TESC License Plate Account
789	Advanced Environmental Mitigation
790	College Clearing Account
796	Students with Dependent Grant Account
797	Local Tourism Promotion Account
800	Institutional Welfare/Betterment
819	L.E.O.F.F. Retirement Plan I Account
821	Impaired Physician Account
829	L.E.O.F.F. Retirement Plan II Account
831	Inter Exchange Scholarship Endowment
837	Washington Promise Scholarship Account
840	Institutions of Higher Education-Agency Account
841	G. Robert Ross Endowment Account
842	American Indian Scholarship Endowment Account
843	Exceptional Faculty Award Endowment Account
846	Grant-In-Aid Scholarship/Fellowship Account
849	Institutions of Higher Education-Student Loan Account
850	Institutions of Higher Education-work Study Account
857	Institutions of Higher Education-Annuity & Life Income Account
859	Institutions of Higher Education-endowment Local Account
860	Institutions of Higher Education-Long Term Loan Account
865	SIB Commingled Trust Account
874	OASI Revolving Account
877	OASI Contribution Account

Account Code	Account Name
880	Advanced Right-of-Way Revolving Account
881	Supplemental Pension Account
882	Washington Judicial Retirement Account
883	Second Injury Account
893	Radiation Perpetual Maintenance Account

B. The following funds are exempt from expenditure allotments but are not exempt from cash receipt and disbursement allotments:

Account Code	Account Name
721	Public Employees/Retirees Insurance

C. The following funds are not exempt from expenditure allotments but are exempt from cash receipt and disbursement allotments:

Account Code	Account Name
141	Federal Seizure Account
162	Farm Labor Revolving Account
169	Horse Racing Commission Account
184	Local Museum Account - Washington State History Society
185	Local Museum Account - Eastern Washington State History Society
226	State Seizure Account
387	UW Facilities Bond Retirement Account
406	Salary and Insurance Increase Revolving Account
427	Special Retirement Contribution Increase Revolving Account
443	Institution of Higher Education-Data Processing Account
645	Washington State Historical Trust Account

Note: Inactive Funds/Accounts do not need allotments. If an account becomes active again, it will be determined at the time if allotments are necessary.